

Patent  
**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of

HILDEBRANDT, James

Serial No. 10/560,743

Filed: December 15, 2005

For: HEADPHONES FOR 3D SOUND

Docket: 2832149.0001

Confirmation No.: 1692

Group Art Unit: 2614

Examiner: Paul, Disler

**AMENDMENT AFTER FINAL AND REQUEST FOR RECONSIDERATION**

COMMISSIONER FOR PATENTS

P.O. Box 1450

Alexandria, Virginia 22313-1450

Dear Sir:

This Amendment After Final and Request for Reconsideration is being filed in reply to the Office Action mailed August 18, 2010. Accordingly, a request for a three month extension of time is being concurrently filed.

Amendments to the claims are reflected in the Listing of Claims which begins on page 2 of this document.

Remarks are set forth on page 10 of this document.